

SCANNED

TIPPECANOE COUNTY COUNCIL

RESOLUTION NO. 2015-12-CL

**APPROVING RESTATEMENT OF
TIPPECANOE COUNTY POLICE RETIREMENT PLAN**

WHEREAS, the Tippecanoe County Sheriff's Merit Board is advised by McCready and Keene, Inc.; and


WHEREAS, McCready and Keene has made certain recommendations to clarify language in the Tippecanoe County Police Retirement Plan and bring it into compliance with certain Internal Revenue Service requirements; and

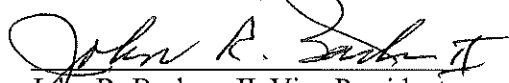
WHEREAS, the Tippecanoe County Merit Board has approved the changes and seeks ratification of said changes by the Tippecanoe County Council;

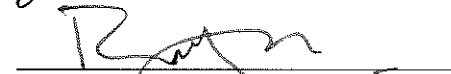
NOW, THEREFORE, BE IT RESOLVED, that the restated Tippecanoe County Police Retirement Plan is hereby approved and ratified as submitted.

Presented to the County Council of Tippecanoe County, Indiana, and adopted this 14th day of April, 2015.


TIPPECANOE COUNTY COUNCIL

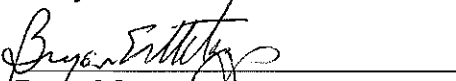

David R. Williams, President

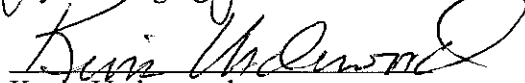

John R. Basham II, Vice President


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Robert Plantenga, Auditor

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TIPPECANOE COUNTY

POLICE RETIREMENT PLAN

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TIPPECANOE COUNTY
POLICE RETIREMENT PLAN

WHEREAS, the County Council of Tippecanoe County has established a Sheriff's Merit Board pursuant to Indiana Code; and

WHEREAS, pursuant to the authority vested in the Sheriff's Department to establish certain benefits pursuant to Indiana Code, said department wishes to continue a retirement plan for its eligible employees; and

WHEREAS, the retirement plan is intended to satisfy Internal Revenue Code Section 401(a) as a governmental plan defined in Section 414(d) of the Internal Revenue Code;

NOW, THEREFORE, this restatement of the Tippecanoe County Police Retirement Plan is hereby effective January 1, 2015.

The provisions of this restated Plan shall only apply to an Employee who dies while employed after January 1, 2015, or who severs employment on or after January 1, 2015. The rights and benefits, if any, of an Employee who died while employed or who severed employment before such date shall be determined in accordance with the provisions of the Plan that were in effect on the date of his death or the date that he severed employment. This is a governmental plan pursuant to Section 414(d) of the Internal Revenue Code and is intended to comply with Section 401(a) of the Internal Revenue Code.

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ARTICLE I

INTRODUCTION

Section 1.01. Plan. The "Plan" set forth in this instrument shall be known as the Tippecanoe County Police Retirement Plan.

Section 1.02. Purpose. The purpose of this Plan is to provide retirement benefits or other benefits to such employees of the Employer and their Beneficiaries who qualify under the terms of the Plan from the Trust Fund created by contributions held by the Trustee under the provisions of a separate Trust Agreement. This Plan and Trust Fund shall be for the exclusive benefit of such persons.

Section 1.03. Effective Date. The original effective date of the Plan which is known as the "Effective Date" is January 1, 1970; this restated plan is effective January 1, 2015.

ARTICLE II

DEFINITIONS AND INTERPRETATION

Section 2.01. Definitions. As used herein, unless a different meaning is clearly required by the context:

(a) "Actuarial Equivalent" or "Actuarially Equivalent" means a benefit of

(1) For Participants, the Unisex Pension 1984 Mortality Table (UP-1984 Table) with ages set forward one-half (1/2) year. This age adjustment is determined by interpolating (straight line) between mortality rates with no age adjustment and mortality rates with ages set forward one (1) year.

(2) For Beneficiaries, the Unisex Pension 1984 Mortality Table (UP-1984 Table) with ages set back three and one-half (3-1/2) years. This setback is determined by interpolating (straight line) between mortality rates with a three (3) year age setback and mortality rates with a four (4) year age setback.

It is noted that the above mortality assumptions are commonly referred to as a "90-10 male/female mix."

The mortality basis specified above is to be used in conjunction with an interest rate of six percent (6%) per annum, compounded annually, for the purpose of determining any Actuarially Equivalent benefit.

(b) "Actuary" means the person or firm appointed by the Employer or by the Committee and acting as technical advisor with respect to actuarial matters involved in the Plan.

(c) "Beneficiary" means, with respect to any benefit payable under this Plan, the beneficiary named by the Participant in writing to the Committee, with unrestricted right of the Participant to change such beneficiary at any time during his lifetime, except after the commencement of a joint and survivor benefit payment. The Beneficiary shall mean the heirs at law of the Participant if all named Beneficiaries predecease the Participant or if the Participant fails to name a beneficiary.

(d) "Committee" means the Sheriff and the Merit Board as described in Section 2.01(g) which shall administer the provisions of this Plan as set forth in Article IX.

(e) "Employee" means a person employed by the Employer who is a County Policeman, Sheriff, or Deputy Sheriff with full police power, as such terms are used in Indiana Code.

(f) "Employer" means the Tippecanoe County Sheriff's Department, Lafayette, Indiana.

(g) "Merit Board" means the five (5) member Board appointed by the Sheriff and the members of the police force pursuant to the Indiana Code, as said Board may be constituted at any given time.

(h) "Net Amount of Contributions" means the amount of money actually paid into the Trust Fund from the wages of each Participant, plus interest at the rate of three percent (3%) compounded annually up to the earlier of DROP Entry Date, if applicable, or severance date, less any sums, plus interest at the same rate, paid from the Trust Fund to such Participant or to any governmental fund for the credit or benefit of such Participant. Crediting of interest shall commence as of the end of the Plan Year in which contributions are made by the Participant.

(i) "Participant" means an Employee who is eligible to participate and who is actively participating in the Plan as evidenced by his signature on an enrollment form wherein said Employee authorizes the deduction of the required Participant contributions as described hereinafter. Participation shall cease upon severance from employment with the Employer or a change in status that does not satisfy the definition of "Employee"; however, a former Participant may retain rights to payment of certain benefits in accordance with provisions of the Plan.

(j) "Pensioner" means a former Participant who is receiving a benefit pursuant to the terms of this Plan and shall include a former Participant entitled to future benefits when appropriate to the content.

(k) "Plan Year" means a twelve (12) consecutive month period beginning January 1.

(l) "Salary" means, in the case of each Participant, the total compensation amount (as shown on U.S. Treasury Form W-2 for federal income tax purposes) actually paid to him by the Employer for the calendar year in question. However, in the year of employment, severance, or reemployment, "Salary" shall equal the sum of the following items: 1) for each completed month of employment, basic wages, salary differential, overtime, pay for vacation time taken, and holiday pay for such month multiplied by a fraction, the numerator of which is twelve (12) and the denominator of which is the number of completed months of employment in such year, plus 2) any additional pay for vacation not taken, sick pay, and other compensation amounts included on Form W-2 for such year that were not included in the pay that is annualized under the preceding item 1. "Salary" (and "Final Average Monthly Salary" as hereinafter defined) shall be subject to any further modifications or limitations described in the following provisions of this subsection.

Modifications to Salary

All Salary used to calculate a Participant's Final Average Monthly Salary shall include 1) all elective contributions made under a Section 401(k) plan, a cafeteria plan as defined in Internal Revenue Code Section 125, a simplified employee pension plan, or a Section 403(b) of the Internal Revenue Code tax deferred annuity; 2) all compensation deferred under an eligible deferred compensation plan as defined in Section 457, 3) all employee contributions under government plans that are treated as employer contributions under Section 414(h)(2) of the Internal Revenue Code, and 4) any amounts not included in taxable income by reason of Section 132(f)(4) of the Internal Revenue Code.

Definition of Final Average Monthly Salary

"Final Average Monthly Salary" means the average monthly wage (as defined hereinafter) received during the highest paid five (5) calendar years before retirement. Such calendar years do not need to be consecutive. If a Participant has completed less than five (5) calendar years of employment, Final Average Monthly Salary equals the average monthly wage received during all of his calendar years of employment. For purposes of this paragraph, "average monthly wage" is determined by dividing the Participant's Salary by twelve (12).

Statutory Limits

There are two statutory limits on compensation which apply to this Plan. One limit is on Final Average Monthly Salary and is prescribed by state law. The second limit is on Salary and is prescribed by federal law in Section 401(a)(17) of the Internal Revenue Code. Both limits (as described in more detail below) shall apply in determining Final Average Monthly Salary.

State Limit on Final Average Monthly Salary

For a Participant who severs employment or retires after June 30, 1996, Final Average Monthly Salary may not exceed the minimum monthly salary that a full-time prosecuting attorney was entitled to be paid by the state of Indiana at the time the Participant severs employment or retires.

Federal Limit on Salary

For Plan Years beginning on or after January 1, 1996, pursuant to the requirements of Internal Revenue Code Section 401(a)(17) for a governmental plan, (i) for an individual who became a Participant on or before December 31, 1995, Salary shall be limited to two hundred thousand dollars (\$200,000) (with adjustments for cost of living, which is three hundred ninety-five thousand dollars (\$395,000) for determination periods beginning in 2015), because the Salary limit under the Plan in effect on July 1, 1993, was two hundred thousand dollars (\$200,000); (ii) for an individual who became a Participant after December 31, 1995, Salary shall not exceed the Section 401(a)(17) limit (as increased by the cost of living adjustment pursuant to Internal Revenue Code Section 401(a)(17)). For Participants who sever employment after December 31, 2001, the Salary limit under (ii) is two hundred thousand dollars (\$200,000) for determination periods beginning before January 1, 2002, and two hundred thousand dollars (\$200,000) as increased for any cost of living adjustment for determination periods beginning after December 31, 2001, which is two hundred sixty-five thousand dollars (\$265,000) for determination periods beginning in 2015.

(m) "Trust Agreement," also known as the "Trust," means the trust agreement between the Employer and the Trustee, as in effect on the Effective Date and as it may be amended from time to time.

(n) "Trust Fund" means the sum of all the assets of every kind and nature, both principal and income, at any time and from time to time held by the Trustee, which are available to pay benefits pursuant to the terms of the Trust Agreement.

(o) "Trustee" means the original trustee under the Trust Agreement or any duly appointed and qualified successor trustee under the Trust Agreement.

Section 2.02. Reference to Other Definitions. In addition to the terms defined in Section 2.01, the following terms are defined in the following Sections of the Plan:

<u>Definition</u>	<u>Section</u>
Credited Service	3.01
Deferred Retirement Option Program or DROP	5.04
Defined Benefit Dollar Limitation	6.05
Direct Rollover	6.07
Distributee	6.07
DROP Benefit Accumulation	5.04
DROP Entry Date	5.04
DROP Frozen Benefit	5.04
DROP Participant	5.04
DROP Period	5.04
Early Retirement Age	5.02
Early Retirement Benefit	6.02
Early Retirement Date	5.02
Effective Date	1.03
Eligible Retirement Plan	6.07
Eligible Rollover Distribution	6.07
Entrance Date	4.02
Equivalent Annual Benefit	6.05
Late Retirement Benefit	6.03
Late Retirement Date	5.03
Maximum Permissible Benefit	6.05
Normal Retirement Age	5.01
Normal Retirement Benefit	6.01
Normal Retirement Date	5.01
Public Retirement Fund	3.04

Section 2.03. Interpretation. Wherever appropriate, the masculine gender may be read as the feminine gender or as the neuter gender; and compound words beginning with the prefix "here" shall be read as referring to the entire Plan and not merely to the part thereof in which they occur. Terms not specifically defined in this Article II shall be deemed defined by the most descriptive context of the Plan.

Section 2.04. Construction. This instrument is to be construed according to the laws of the State of Indiana. In the event any provision of this Plan shall be held illegal or invalid for any reason, such illegality or invalidity shall not affect the remaining parts of this Plan, and the Plan shall be construed and enforced as if the illegal or invalid provision had never been included herein.

ARTICLE III

SERVICE

Section 3.01. Credited Service. "Credited Service" is that portion of a Participant's service which is used in computing benefits or determining eligibility for benefits unless otherwise specifically provided in any other Section of the Plan. A Participant's Credited Service shall be determined in accordance with the following rules:

(a) An Employee who is employed by the Employer on the Effective Date and who becomes a Participant when he is first eligible by agreeing to make the contributions required under the Plan shall be credited with Credited Service equal to the aggregate full and fractional years of his service with the Employer prior to the Effective Date and during which he was an Employee, as defined in Section 2.01(e), provided that such service shall cease to be recognized if he ceases to make the required contributions while remaining in the active employment of the Employer. An Employee who severed employment with the Employer prior to the Effective Date and was reemployed after the Effective Date shall not receive credit for service prior to the Effective Date.

(b) An Employee who is not employed on the Effective Date and who becomes a Participant when he is first eligible by agreeing to make the contributions required under the Plan shall be credited with Credited Service equal to the full and fractional years of his service with the Employer after the Effective Date and during which he is a Participant hereunder, provided that such service shall cease to be recognized if he ceases to make the required contributions while remaining in the active employment of the Employer.

(c) An Employee who fails to become a Participant when he is first eligible by failing to make the contributions required under the Plan shall only be credited with Credited Service equal to the full and fractional years of his service with the Employer after his eventual Entrance Date (as defined in Section 4.02).

A Participant shall not receive any credit for any absence from the active service of the Employer during which the Participant is not making the required Participant contributions. For those absences without pay during which the Participant makes the required contributions at the same monthly rate as immediately preceding such absence, credit shall be given for a period not to exceed three (3) months. After such three (3) month period, no credit shall be given during the absence nor shall any contributions be accepted from the Participant. The granting of authority for the aforementioned absences shall be made pursuant to the Employer's published personnel policies and such policies shall be applied to all Participants in a uniform and nondiscriminatory manner. Failure to return from any leave of absence shall constitute a severance of the Employee's service as of the date of such failure to return.

A Participant who severs his employment with the Employer for any reason other than because of disability or because of the voting or electoral process, who receives a lump sum

distribution of his Net Amount of Contributions as of such date of severance, and who is later reemployed by the Employer shall receive no credit for prior service with the Employer and shall be treated as a new employee upon his reemployment. In the event that an Employee or former Employee is absent from the active service of the Employer as a result of the voting or electoral process and subsequently returns to the active service of the Employer, such Employee shall, upon return to active service, have all his prior Credited Service reinstated; provided, however, that if such Employee or former Employee received a distribution pursuant to Section 7.01 of the Plan, then, before his prior Credited Service may be reinstated, he shall 1) provide written certification that such Credited Service was not credited to another Indiana retirement program pursuant to a service purchase agreement or some other arrangement and 2) he shall repay to the Trust Fund, within two (2) years of his return to the active service of the Employer, the full amount of the distribution received, plus interest at the rate of three percent (3%) compounded annually from the date of severance to the date the full amount of the distribution is repaid. Credited Service will not be reinstated until the full amount of the distribution has been repaid; however, such repayments may be in one single sum or in periodic payments. Repayments may be made in cash or rolled over from an Individual Retirement Account or another qualified plan. If repaid in cash, the repayments shall be treated on an after-tax basis. If rolled over the Participant shall provide information on tax treatment of the repayment, if any of the rollover amount is to be treated on a pre-tax basis.

Determination of Credited Service by the Committee shall be binding upon all Participants and Beneficiaries. In the determination of Credited Service by the Committee, all Employees and Participants under similar circumstances must be treated alike. Credited Service shall be calculated to the nearest one-twelfth (1/12) year.

To the extent the foregoing provisions do not credit service as required by the Family and Medical Leave Act, a Participant shall receive credited service as required by such Act. Basically, such Act requires the crediting of service for vesting purposes only for a family or medical leave of up to 12 weeks even if the Participant does not make the required Participant contributions.

Section 3.02. Reemployment. A Participant who severs his employment with the Employer and who is reemployed by the Employer prior to the distribution of his Net Amount of Contributions and prior to the commencement of any other benefit payments under this Plan shall not be entitled to any benefits under this Plan until his subsequent severance from employment, and upon such subsequent severance his benefit shall be determined based upon all his Credited Service with the Employer.

Any monthly benefit being paid to a reemployed Participant shall be suspended on his reemployment date. Upon the subsequent severance from employment of such a Participant, his benefit shall be based on Credited Service prior to his severance from employment and subsequent to his return to employment. Any benefits to which such a Participant is subsequently entitled shall be offset by any distribution, other than disability benefits, made under this Plan as a result of a previous severance from employment with the Employer. The offset shall equal the retirement benefit as of the date the benefit first commenced, unreduced for early commencement or optional form, times the ratio of the temporary life annuity for the

period for which benefits were received over the immediate life annuity determined as of the date the initial benefit commenced. The cost of living adjustment provided in Section 6.08 of the Plan shall not be taken into consideration in determining the amount of offset. In no event shall a Participant receive either a greater benefit than he would have received from continuous service without interruptions or a lesser benefit than he was receiving immediately prior to his reemployment.

Section 3.03. Benefits for Qualified Military Service.

(a) **Additional Service.** "Qualified Military Service" means military service as defined under the federal Uniformed Services Employment and Reemployment Act and that satisfies the requirements of Internal Revenue Code Section 414(u) and 38 U.S.C. Section 2021 for veteran's reemployment rights. To the extent required by Section 414(u) of the Internal Revenue Code, an Employee shall be granted Credited Service for purposes of benefit accrual and vesting upon his reemployment by the Employer for any period of time during which such Employee was on active military duty, if certain requirements are satisfied. To be credited with service for benefit accrual and vesting purposes, the Participant must be entitled upon his reemployment to veteran's reemployment rights with respect to such period of military duty under the Uniformed Services Employment and Reemployment Rights Act (38 U.S.C. 4301 et seq.). In addition, to be credited with service for benefit accrual purposes, the Participant must make up any Participant contributions required under Article X based on the Salary the Participant would have received with reasonable certainty during the period of his military duty. Such Participant shall have up to three (3) times the period of his military duty (but not to exceed five (5) years) to make up his missed required Participant contributions.

(b) **Compensation During Qualified Military Service.** In determining the Final Average Monthly Salary of a reemployed veteran meeting all requirements of applicable federal law for reemployment rights, Salary shall be computed: (a) at the rate the reemployed veteran would have received but for the reemployed veterans period of qualified military service; or (b) in the case that the determination of such rate is not reasonably certain, on the basis of the reemployed veteran's average rate of salary during the twelve (12) month period immediately preceding such period of qualified military service (or, if shorter, the period of employment immediately preceding such period).

(c) **Death Benefits.** If a Participant dies on or after January 1, 2007, while performing Qualified Military Service, the survivors of the Participant shall be entitled to any additional benefits (other than benefit accruals relating to the period of Qualified Military Service) provided under the Plan as if the Participant had been reemployed on the day prior to death and then terminated employment on the actual date of death.

(d) **Differential Wage Payments.** For Plan Years beginning after December 31, 2008, any individual receiving a differential wage payment, as defined by Section 3401(h)(2) of the Internal Revenue Code from the Employer, shall be treated as an Employee of the Employer and the differential wage payment shall be treated as Compensation solely for the purpose of determining benefit limitations under Section 6.05.

(e) All other provisions of the Plan shall be interpreted to provide a reemployed veteran who meets all requirements of applicable federal law for reemployment rights with all rights under the Plan which are required under applicable federal law.

Section 3.04. Service Purchase.

(a) A Participant who satisfies the eligibility requirements of this Section 3.04 may elect to purchase additional Credited Service in this Plan for the Participant's prior service credited under a Public Retirement Fund. A "Public Retirement Fund" refers to any of the following, either singly or collectively: 1) the public employees' retirement fund, 2) the Indiana state teachers' retirement fund, 3) the state excise police, gaming agent, gaming control officer, and conservation enforcement officers' retirement fund, 4) the state police pension trust, 5) the 1977 police officers' and firefighters' pension and disability fund, and 6) a county Sheriff's retirement plan established by a department other than the Employer.

(b) A Participant must satisfy the following requirements to be eligible to purchase Credited Service:

1. be employed by the Employer at the time of election to purchase additional Credited Service;
2. may not have any vested benefit under the Public Retirement Fund;
and
3. may not be an active participant in the Public Retirement Fund at the time of application for the purchase of Credited Service.

The Participant shall complete any forms required by the Public Retirement Fund in which the prior service was earned and any forms required by this Plan.

(c) If the Participant satisfies the eligibility requirements in (b), such Participant may make a transfer to purchase Credited Service under this Plan equal to the Credited Service that would be purchased by a contribution of the transferred amount computed at the actuarial present value for an individual whose salary and age would be the same as the salary and age of the Participant on the transfer date; provided, however, Credited Service may not be purchased for a period greater than the Participant's prior service in the Public Retirement Fund.

(d) If the Participant is one hundred percent (100%) vested in this Plan or has satisfied the Credited Service requirement for Early Retirement when he severs employment with the Employer, the purchase of Credited Service shall be included in the calculation of the Participant's monthly benefit.

(e) If the Participant is not one hundred percent (100%) vested in this Plan when he severs employment with the Employer, the purchase of Credited Service shall not be included in the calculation of the Participant's monthly benefit. The Participant may request a refund of the transferred amount, with adjustment for interest at a rate that ensures the Plan remains actuarially

cost neutral.

(f) To the extent permitted by the Internal Revenue Code and applicable regulations, the Plan may accept the following as payment by the Participant for the purchase of Credited Service:

1. A direct rollover from a qualified plan under Section 401(a) or 403(a) of the Internal Revenue Code, a 403(b) plan, a 457(b) plan, or an individual retirement account or annuity under Section 408 of the Internal Revenue Code, or
2. A trustee to trustee transfer from a 403(b) plan or a 457(b) plan to the extent permitted by the Internal Revenue Code.

The plan from which payment for the purchase of service is received does not have to be the same plan in which the prior service was earned.

(g) The Employer may deny an application for purchase of service credit if the transfer would exceed the limitations under Section 415 of the Internal Revenue Code. Any transfer pursuant to this Section is irrevocable, and a transfer may not exceed the amount necessary to fund the service purchase. Any amounts in the Public Retirement Fund after the transfer shall remain subject to the Public Retirement Fund's provisions.

(h) A Participant who has elected to enter the Deferred Retirement Option Program provided in Section 5.04 shall not be eligible to elect to purchase additional Credited Service during the DROP Period.

ARTICLE IV

ELIGIBILITY AND PARTICIPATION

Section 4.01. Eligibility. Each Employee shall be eligible to participate on the later of the Effective Date or his date of employment by the Employer as an Employee.

Section 4.02. Entrance Date and Requirement of Participant Contributions. The "Entrance Date" of a Participant is the date as of which an Employee becomes enrolled as a Participant and it is the date as of which his required Participant contributions commence as provided in Section 10.02.

Section 4.03. Termination of Participation. Participation by an active Participant in the Plan shall be severed upon (1) the commencement of a benefit to him as a Pensioner, (2) his death, (3) the severance from his employment with the Employer, (4) the termination of the Plan, (5) termination of his participation by operation of law, (6) his ceasing to be an Employee as defined in Section 2.01(e) of the Plan or (7) his ceasing to make required Participant contributions described in Section 10.02.

Section 4.04. Failure to Participate. Failure to participate when fully eligible shall cause a Participant to receive credit only for that service occurring subsequent to the eventual Entrance Date of such Participant. An Employee who fails to elect to participate when fully eligible may thereafter enter the Plan on any January 1 following the delivery to the Committee of his written agreement to make the required Participant contributions.

ARTICLE V

RETIREMENT DATE

Section 5.01. Normal Retirement. The Normal Retirement Date of a Participant is (a) his fiftieth (50th) birthday if his birthday falls on the first day of a month or (b) the first day of the first month following his fiftieth (50th) birthday, if his birthday falls on a day other than the first day of a month. "Normal Retirement Age" means, with respect to a Participant, the Participant's age as of his Normal Retirement Date.

Section 5.02. Early Retirement. A Participant with at least twenty (20) years of Credited Service may retire any time after his forty-fifth (45th) birthday. In the event a Participant elects to retire early, his Early Retirement Date shall be (a) the date of his actual retirement if he retires as of the first day of a month or (b) the first day of the first month following his actual retirement, if he retires as of a day other than the first day of a month. "Early Retirement Age" means, with respect to a Participant, the Participant's age as of his Early Retirement Date.

Section 5.03. Late Retirement. At the request of the Employer and with the consent of the Participant, a Participant may continue his employment beyond his Normal Retirement Date. In the event this occurs, the Participant's Late Retirement Date shall be (a) the day of his actual retirement if he retires as of the first day of a month or (b) the first day of the first month following his actual retirement, if he retires as of a day other than the first day of a month. In no event shall a Participant's retirement benefit commence until the Participant actually severs his employment with the Employer.

Section 5.04. Deferred Retirement Option Program (DROP).

(a) The following definitions shall apply for purposes of this Section:

(1) "Deferred Retirement Option Program" or "DROP" shall mean the program described in this Section 5.04.

(2) "DROP Participant" shall mean a Participant who elects the DROP benefit described in this Section 5.04.

(3) "DROP Entry Date" shall mean the date elected by the Participant as the first day of the Participant's DROP period.

(4) "DROP Frozen Benefit" shall mean a monthly pension benefit calculated under the provisions of this Plan payable in a life annuity commencing on the Participant's Normal Retirement Date and based on the Participant's Salary and years of Credited Service as of the Participant's DROP Entry Date.

(5) "DROP Period" shall begin on the Participant's DROP Entry Date and shall end on the Participant's retirement date. The DROP Period shall not be longer than three (3) years and shall not extend beyond the date the Participant is credited with thirty-two (32) years of Credited Service.

(b) When a Participant has attained Normal Retirement Age, he may irrevocably elect to enter the DROP. If the Participant does not elect the DROP on the date he is first eligible, he may elect to enter the DROP as of the first day of any subsequent month. In order to be valid, a Participant's DROP election must comply with all provisions of this Section and must be made in writing delivered to the Committee prior to the date when the Participant is first eligible to enter the DROP, which shall be the latest of (i) October 1, 2005 (effective date), (ii) the date when the Participant has reached Normal Retirement Age but is not yet credited with thirty-two (32) years of Credited Service. A Participant may only make one (1) DROP election.

(c) From the date that a Participant enters the DROP thereby becoming a DROP Participant, the following consequences shall apply: (i) he will not be credited with any additional Credited Service after his DROP Entry Date, even if the Plan is amended to provide for recognition of more than thirty-two (32) years of Credited Service, (ii) no increases in Salary after his DROP Entry Date shall be recognized for purposes of calculating any benefit to which a DROP Participant may become entitled under other Sections of this Plan upon severing his employment, and (iii) no further employee contributions by the DROP Participant shall be required or permitted after the payroll period that ends immediately after his DROP Entry Date.

(d) This Section 5.04 provides for certain DROP benefits that may become payable in addition to the benefits payable under other provisions of the Plan upon the actual severance from employment by retirement at any time after the Participant has entered the DROP. Such a Participant's DROP benefit shall be equal to the accumulated amount of the DROP Frozen Benefit that would have been payable during the DROP Period if the Participant had, instead of entering DROP, elected to retire and had commenced to receive his DROP Frozen Benefit, for each month while he is a DROP Participant. Such amounts shall be accumulated with interest at an annual rate of three percent (3%) and are hereinafter sometimes referred to the "DROP Benefit Accumulation."

(e) In order to enter the DROP, an eligible Participant must submit the following irrevocable elections:

(1) a written election to participate in the DROP, specifying a future DROP Entry Date;

(2) a written election of a retirement date, which must be the last day of the DROP Period elected by the Participant; provided, that a Participant not precluded from voluntarily retiring as of an earlier date, nor is the Employer precluded from severing his employment in accordance with applicable laws.

(3) a written election not to make any contributions under the Plan during any period of employment after the payroll period that ends immediately after the Participant's DROP Entry Date; and

(f) Upon severance from employment at the end of the DROP Period, or upon severance from employment at any earlier time during the DROP Period, a DROP Participant shall be entitled to receive his DROP Benefit Accumulation, payable (as elected by the DROP Participant) in any of the following forms of payment:

- (1) a lump sum of the DROP Benefit Accumulation;
- (2) a direct rollover of the DROP Benefit Accumulation;
- (3) an increase in the DROP Frozen Benefit that is Actuarially Equivalent to the DROP Benefit Accumulation as of the date of commencement of the DROP Frozen Benefit and payable in the same form as the DROP Frozen Benefit; or
- (4) any combination of the foregoing.

Such DROP Benefit Accumulation shall be payable to the DROP Participant in addition to the DROP Frozen Benefit.

(g) If a Participant's employment with the Employer severs because of a disability (either in the line of duty or other than in the line of duty) after the Participant's DROP Entry Date and prior to the retirement date specified in the written election described in Section 5.04(e) benefits payable under this Plan shall be calculated as if the Participant had never entered the DROP. Credited Service for the period of time the Participant was in the DROP shall be credited to the Participant, and the Participant shall not be required to make up the required Participant contributions for such period.

(h) If the retirement date a Participant has specified in his DROP election form needs to be extended because of the voting or electoral process, the Participant's benefits from the Plan shall be calculated as if he had never entered the DROP. Furthermore, the Participant shall not be eligible to elect the DROP in the future. Such a Participant shall receive credit for each year of service earned while he was in the DROP, only if he makes up the required Participant contributions for each year within twelve (12) months of the date the Participant notifies the Employer that his retirement date needs to be extended.

(i) If during the DROP Period the Participant is on an unpaid non-military leave of absence, then the benefit payments that would have been added to the DROP Benefit Accumulation under Section 5.04(d) for the full months of the leave shall not be added to the DROP Benefit Accumulation. Benefit payments for any partial month of the leave shall be added to the DROP Benefit Accumulation. However, if during the DROP Period the Participant is on a leave of absence that qualifies as a military leave under the Uniformed Services Employment and Reemployment Rights Act, then benefit payments shall be added to the DROP Benefit Accumulation without interruption as provided under Section 5.04(d). Neither a military leave of absence nor a non-military leave shall extend the DROP Period.

ARTICLE VI

RETIREMENT BENEFITS

Section 6.01. Normal Retirement Benefit. The Normal Retirement Benefit shall be a monthly benefit determined as the total of (1) and (2) as follows:

(1) two and one-half percent (2-1/2%) of the Participant's Final Average Monthly Salary, plus one dollar (\$1.00); this sum multiplied by the Participant's years of Credited Service up to twenty (20) years; and

(2) an additional two percent (2%) of the Participant's Final Average Monthly Salary multiplied by the Participant's years of Credited Service in excess of twenty (20) years up to an additional twelve (12) years;

the total benefit under (1) and (2) above shall not exceed a maximum of seventy-four percent (74%) of his Final Average Monthly Salary plus twenty dollars (\$20.00).

A Participant who severs employment with the Employer as of his Normal Retirement Date shall be entitled to receive his Normal Retirement Benefit commencing on his Normal Retirement Date and such Normal Retirement Benefit shall be payable monthly to him during his lifetime, with a final payment on the first day of the month in which he dies.

At the direction of the Committee, reasonable steps shall be taken to insure the accuracy of each benefit calculation under the Plan. However, if there is an overpayment of a benefit to a Participant or Beneficiary for any reason, it shall be the responsibility of the Participant or Beneficiary to repay the overpayment to the Trust Fund after notification. An overpayment may be corrected by a direct repayment by the Participant or the Beneficiary to the Trust Fund or by a reduction of future benefit payments from the Plan until the overpayment is repaid in full.

Section 6.02. Early Retirement Benefit. The Early Retirement Benefit shall be a monthly benefit based upon the Participant's Credited Service and Final Average Monthly Salary as of his Early Retirement Date computed in accordance with the formula set forth in Section 6.01, with such benefit reduced five-twelfths percent (5/12%) for each completed month by which the date of the commencement of the Participant's Early Retirement Benefit precedes what would have been his Normal Retirement Date.

The Early Retirement Benefit may commence on the Participant's Early Retirement Date or the first day of any month following his Early Retirement Date and shall be payable monthly to him during his lifetime, with a final payment on the first day of the month in which he dies.

Section 6.03. Late Retirement Benefit. The Late Retirement Benefit shall be the amount of the Participant's benefit earned in accordance with the formula set forth in Section 6.01 with credit given for service subsequent to his Normal Retirement Date, provided that the

thirty-two (32) year maximum as to Credited Service shall not be exceeded in computing the Late Retirement Benefit.

If the Participant retires subsequent to his Normal Retirement Date, the Late Retirement Benefit shall commence on the Participant's Late Retirement Date and shall be payable monthly to him during his lifetime, with a final payment on the first day of the month in which he dies.

Section 6.04. Options.

(a) In lieu of the form of benefit payment specified in Sections 6.01, 6.02, and 6.03 above, the Participant may elect upon written notice to the Employer at any time prior to the commencement of his pension benefit to receive the Actuarial Equivalent of the respective benefit under one of the following options, with payments to commence under these options at the same time as provided in the respective Sections:

(1) A monthly pension during the Participant's lifetime in an adjusted level monthly amount with a guaranteed minimum number of payments equal to one hundred twenty (120) or two hundred forty (240), as selected by the Participant; or

(2) A monthly pension during the Participant's lifetime in an adjusted level monthly amount with provisions for continuing level monthly payments of a specified percentage equal to fifty percent (50%), sixty-six and two-thirds percent (66-2/3%) or one hundred percent (100%), as selected by the Participant, of such adjusted monthly amount for the lifetime of the Participant's spouse.

The percentage for any survivor annuity and the number of any guaranteed payments selected by the Participant under any Optional Form of Payment shall be limited at the date that benefits commence so that all the rules set forth in Section 6.06 regarding minimum required distribution and incidental death benefits are satisfied.

(b) If a Beneficiary becomes entitled to payments after a Participant's death under a form of payment already in payment status at the Participant's death, then payment shall continue under the form elected by the Participant and no other optional form may be elected by the Beneficiary.

Section 6.05. Limitations on Benefits.

(a) All benefits payable under this Plan shall be limited as required by Section 415 of the Internal Revenue Code; Section 415 and the applicable Treasury regulations under Section 415 are herein incorporated by reference and shall supersede any inconsistent provisions in the Plan. Benefit increases resulting from any increase in the limitations of Section 415(b) of the Internal Revenue Code shall be provided to all current and former Participants. The "Limitation Year" referred to in Section 415 of the Internal Revenue Code is the calendar year for this Plan.

(b) The aggregate annual benefit to which a Participant is entitled under all qualified defined benefit pension plans maintained by the Employer, payable as a straight life annuity for the Participant's life, or as an Equivalent Annual Benefit for a benefit payable in any other form, except to the extent otherwise specifically provided herein, shall not exceed the Defined Benefit Dollar Limitation, adjusted as required under subsection (c). For purposes of determining an Equivalent Annual Benefit, the survivor annuity portion of a benefit that is payable as a qualified joint and survivor annuity within the meaning of Section 417(b) of the Internal Revenue Code shall not be taken into account. The definitions of Defined Benefit Dollar Limitation and Equivalent Annual Benefit are as follows:

(1) Defined Benefit Dollar Limitation. The "Defined Benefit Dollar Limitation" is one hundred sixty thousand dollars (\$160,000), as adjusted, effective January 1 of each year under Section 415(d) of the Internal Revenue Code in such manner as the Secretary of the Treasury shall prescribe, and payable in the form of a straight life annuity. The Defined Benefit Dollar Limitation shall be determined as of the date benefits commence, and no increase in benefits that have commenced shall be made as a result of cost-of-living increases in the dollar limitation which become effective after the date of commencement, unless the Plan is specifically amended to take such a subsequent increase into account. A limitation as adjusted under Section 415(d) of the Internal Revenue Code will apply to the calendar year for which the adjustment applies, adjusted for years of participation less than ten (10).

(2) Equivalent Annual Benefit. For a form of payment other than a lump sum, the "Equivalent Annual Benefit" shall be the greater of (A) the equivalent annual amount of the straight life annuity payable to the Participant under the Plan computed using the interest rate and mortality table or tabular factor specified in the Plan for purposes of determining an Actuarially Equivalent benefit payable in the particular form of benefit or (B) the equivalent annual amount of the straight life annuity that has the same actuarial present value as the particular form of benefit, computed using a five percent (5%) interest rate assumption and the mortality table described in regulations under Internal Revenue Code Section 415 (which currently is the mortality table described in Treasury Regulation Section 1.417(e)-1(d)(2)).

If the Plan offers a lump sum option, then beginning January 1, 2006, the Equivalent Annual Benefit for a lump sum distribution shall be the greatest of the following: (A) the annual amount of the straight life annuity commencing at the annuity starting date that has the same actuarial present value as the particular form of benefit payable computed using the interest rate and mortality table specified by Section 417(e) of the Internal Revenue Code, (B) the annual amount of the straight life annuity commencing at the annuity starting date that has the same actuarial present value as the particular form of benefit payable computed using a five and one-half percent (5-1/2%) interest rate and the mortality table described in regulations under Internal Revenue Code Section 415 (which currently is the mortality table described in Treasury Regulation Section 1.417(e)-1(d)(2)), or (C) the annual amount of the straight life annuity commencing at the

annuity starting date that has the same actuarial present value as the particular form of benefit payable using the applicable interest rate and mortality table under Section 415 of the Internal Revenue Code divided by one and five-hundredths (1.05) (which are currently the applicable interest rate and mortality table specified in Treasury Regulation Section 1.417(e)-1(d)). For lump sum distributions which have annuity starting dates that occur in 2004 or 2005, except as provided in Section 101(d)(3) of the Pension Funding Equity Act of 2004, the Equivalent Annual Benefit is the greater of (A) the annual amount of the straight life annuity that has the same actuarial present value as the particular form of benefit payable, computed using the interest rate and mortality table or tabular factor specified in the Plan for Actuarially Equivalent benefits or (B) the equivalent annual amount of the straight life annuity that has the same actuarial present value as the particular form of benefit payable, computed using a five and one-half percent (5-1/2%) interest rate assumption and the mortality table specified in section 417(e) of the Internal Revenue Code.

(c) Adjustment to the Defined Benefit Dollar Limitation shall be as follows, except in the case of disability retirement benefits:

If the Participant has fewer than ten (10) years of participation in the Plan, the Defined Benefit Dollar Limitation shall be multiplied by a fraction, the numerator of which is the number of years (or part thereof) of participation in the Plan and the denominator of which is ten (10). The portion of a year of participation is determined using the same method that is used to determine a fractional year of Credited Service.

Note: Since there is no late retirement factor, there is no increase factor applied to the Defined Benefit Dollar Limitation at age 65.

(d) Benefits for Participants whose benefits commenced prior to January 1, 2000, shall be limited to the extent necessary to comply with the combination of plans limit under Section 4.15(e) of the Internal Revenue Code.

(e) Notwithstanding the foregoing, effective January 1, 2009, the mortality table for adjusting any benefit or limitation under Internal Revenue Code Section 415(b)(2)(B)(C) or (D) shall be the mortality table prescribed by the Secretary of the Treasury pursuant to Section 417(e)(3) of the Internal Revenue Code modified as appropriate by the Secretary of the Treasury based on the mortality table specified for the Limitation Year by the Secretary and determined under subparagraph (A) of Section 430(h)(3) of the Internal Revenue Code (without regard to subparagraph (C) or (D) of such Section), Revenue Ruling 2007-67 and any other guidance provided by the Internal Revenue Service.

(f) For Limitation Years beginning after December 31, 2001, the Participant's mandatory contributions and any other annual additions on behalf of a Participant under any qualified defined contribution plan maintained by the Employer for any Limitation Year shall not exceed the lesser of (1) forty thousand dollars (\$40,000) or (2) one hundred percent (100%) of his Compensation from the Employer for such Limitation Year. The forty thousand dollar (\$40,000) limitation shall be automatically adjusted annually to take into account increases in

any permissible cost-of-living increases in such limitation, pursuant to Section 415(d) of the Internal Revenue Code.

For purposes of this subsection "Compensation" shall mean the total wages, salaries and other amounts actually received by the Participant, as reportable for federal income tax purposes, plus the following salary deferral amounts:

- (1) all elective contributions made under an Internal Revenue Code Section 401(k) plan, an Internal Revenue Code Section 125 cafeteria plan, a simplified employee pension plan, or an Internal Revenue Code Section 403(b) tax deferred annuity;
- (2) all compensation deferred under an eligible deferred compensation plan as defined in Internal Revenue Code Section 457;
- (3) effective January 1, 2001, any amounts not included in taxable income as a qualified transportation fringe benefit by reason of Section 132(f) of the Internal Revenue Code.

"Compensation" shall be subject to the federal limit on Salary described in Section 2.01.

Compensation After Severance From Employment. Effective for Plan Years and Limitation Years beginning on and after July 1, 2007, Compensation shall include the following amounts paid after severance from employment:

- (1) Compensation credited to a Participant on Qualified Military Service.
- (2) Compensation paid by the later of two and one-half (2-1/2) months after severance from employment with the Employer or the end of the Limitation Year that includes the date of severance from employment, and the payments are:
 - (A) payments for services rendered (for example, salary, commissions, overtime, bonuses) that would have been paid if the Participant had continued employment with the Employer, and
 - (B) payments for unused accrued sick pay, vacation pay, or other leave pay, but only if the Participant would have been able to use the leave if employment had continued.

Compensation shall not include severance pay, parachute payments, and payments from unfunded deferred compensation plans paid because of severance from employment.

Section 6.06. Age 70-1/2 and Other Distribution Rules. Distributions shall be made in accordance with Section 401(a)(9) of the Internal Revenue Code and Treasury Regulations

1.401(a)(9)-2 through 1.401(a)(9)-9, which are herein incorporated by reference. The incidental death benefit requirement of Section 401(a)(9)(G) is reflect in Section 6.06(c). The requirements of this Section 6.06 will take precedence over any inconsistent provisions of the Plan.

(a) Time and Manner of Distribution. Any form of payment must be designed at date of commencement so that it will comply with the rules of this Section when the Participant attains the age of seventy and one-half (70-1/2) years and thereafter. However, nothing in the Treasury regulations or the other provisions of this Section shall be interpreted to allow a Participant to change a form of payment once it has commenced or to provide a form of payment not otherwise available under the Plan (unless required to comply with Section 401(a)(9) of the Internal Revenue Code and the regulations thereunder). The applicable rules are as follows:

(1) Distribution to a Living Participant: Distribution to a living Participant must begin not later than the required beginning date. For purposes of this Section, "required beginning date" shall mean the later of April 1 of the calendar year following the calendar year in which the Participant attains age seventy and one-half (70-1/2) or April 1 of the calendar year following the calendar year in which the Participant retires.

(2) Death of Participant Before Distributions Begin. If the Participant dies before distributions begin, the Participant's entire interest shall be distributed, or begin to be distributed, no later than as follows:

(A) If the Participant's surviving spouse is the Participant's sole designated Beneficiary, then distributions to the surviving spouse shall begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the Participant would have attained age seventy and one-half (70-1/2), if later.

(B) If the Participant's surviving spouse is not the Participant's sole designated Beneficiary, then distributions to the designated Beneficiary shall begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(C) If there is no designated Beneficiary as of September 30 of the year following the year of the Participant's death, the Participant's entire interest shall be distributed by December 31 of the calendar year containing the fifth (5th) anniversary of the Participant's death.

(D) If the Participant's surviving spouse is the Participant's sole designated Beneficiary and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this subsection (a)(2), other than subparagraph

(a)(2)(A), will apply as if the surviving spouse were the Participant.

(E) For purposes of this Section, if death benefits are to be paid to a Beneficiary who is a child until the child reaches the age of majority and then any remaining death benefits are to be paid to the Participant's surviving spouse, the amount of payments to the child shall be treated as if the payments were being made to the surviving spouse.

For purposes of this subsection (a)(2), distributions are considered to begin on the Participant's required beginning date (or, if Section 6.06 (a)(2)(D) applies, the date distributions are required to begin to the surviving spouse under Section 6.06 (a)(1)). If annuity payments irrevocably commence to the Participant before the Participant's required beginning date (or to the Participant's surviving spouse before the date distributions are required to begin to the surviving spouse under Section 6.06 (a)(2)(A)), the date distributions are considered to begin is the date distributions actually commence.

(b) Determination of Amount to be Distributed Each Year. If the Participant's interest is paid in the form of annuity distributions under the Plan, payments under the annuity shall satisfy the following requirements:

(1) the annuity distributions shall be paid in periodic payments made at intervals not longer than one year;

(2) the distribution period shall be over a life (or lives) or over a period certain not longer than the period described in the table under Section 1.401(a)(9) of the Treasury Regulations;

(3) once payments have begun over a period certain, the period certain shall not be changed even if the period certain is shorter than the maximum permitted.

(c) Incidental Death Benefit Rule for Distributions that Commence During the Participant's Lifetime. If the Participant's interest is being distributed in the form of a joint and survivor annuity for the joint lives of the Participant and a nonspouse Beneficiary, annuity payments to be made on or after the Participant's required beginning date to the designated Beneficiary after the Participant's death must not at any time exceed the applicable percentage of the annuity payment for such period that would have been payable to the Participant using the table set forth in Q&A-2 of Section 1.401(a)(9)-6 of the Treasury Regulations.

Section 6.07. Direct Rollovers.

(a) Notwithstanding any provision of the Plan to the contrary that would otherwise limit a Distributee's election under this Section, a Distributee may elect, at the time and in the

manner prescribed by the Committee, to have any portion of an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan specified by the Distributee in a Direct Rollover. Allocation between pretax and any after-tax amounts among disbursements to multiple destinations will be governed by federal rules.

(b) Definitions. The following terms shall have the following meanings:

(1) An "Eligible Rollover Distribution" means any distribution of all or any portion of the balance to the credit of the Distributee, except that an Eligible Rollover Distribution does not include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee and the Distributee's Designated Beneficiary, or for a specified period of ten (10) years or more; any distribution to the extent such distribution is required under Section 401(a)(9) of the Internal Revenue Code; and the portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to Employer securities). A portion of a distribution shall not fail to be an Eligible Rollover Distribution merely because the portion consists of after-tax Employee contributions which are not includible in gross income. However, such portion may be paid only to an individual retirement account or annuity described in Internal Revenue Code Sections 408(a), 408(b), or 408A (as permitted by the Internal Revenue Code), or to a qualified plan described in Section 401(a), 403(a), or 403(b) of the Internal Revenue Code that agrees to separately account for amounts so transferred, including separately accounting for the portion of such distribution which is includible in gross income and the portion of such distribution which is not so includible.

(2) An "Eligible Retirement Plan" means an (i) a traditional individual retirement account described in Sections 408(a), (ii) a Roth IRA described in Section 408A of the Internal Revenue Code, (iii) an individual retirement annuity described in Section 408(b) of the Internal Revenue Code, (iv) an annuity plan described in Section 403(a) of the Internal Revenue Code, (v) a qualified trust described in Section 401(a) of the Internal Revenue Code, (vi) a plan described in Section 403(b) of the Internal Revenue Code, and (vii) an eligible plan under Section 457(b) of the Internal Revenue Code which is maintained by a state, political subdivision of a state, or any agency or instrumentality of a state or political subdivision of a state and which agrees to separately account for amounts transferred into such plan from this Plan. All definitions of "Eligible Retirement Plan" shall apply in the case of a distribution to a spouse, surviving spouse, or to a former spouse who is the Alternate Payee under a qualified domestic relations order, as defined in Section 414(p) of the Internal Revenue Code. An Eligible Retirement Plan is limited to items (i), (ii), and (iii) of this subsection (b)(2) for a Designated Beneficiary who is not the Participant's spouse.

(3) A "Distributee" includes: (i) an Employee, (ii) former Employee, (iii) the Employee's or former Employee's surviving spouse, (iv) the Employee's

or former Employee's Alternate Payee under a Qualified Domestic Relations Order, and (v) the Employee's or former Employee's Designated Beneficiary. The Direct Rollover of a Designated Beneficiary who is not the Participant's spouse must be made to an inherited IRA pursuant to the provisions of Internal Revenue Code Section 408(d)(3)(C).

The provisions of Section 401(a)(9) of the Internal Revenue Code and the regulations thereunder shall apply in determining the timing of distributions from the non-spouse Beneficiary's Eligible Retirement Plan. This means that the entire amount must be distributed from the Eligible Retirement Plan within five (5) years of the date of the Participant's death if the direct rollover is made to the Eligible Retirement Plan after the last day of the Plan Year following the Plan Year during which the Participant died. Distribution from the non-spouse Beneficiary's Eligible Retirement Plan may extend beyond the five (5) year period following the Participant's date of death, only if the direct rollover is made no later than the last day of the Plan Year following the Plan Year in which the Participant's death occurs and the minimum distributions begin from the Eligible Retirement Plan under the life expectancy rule.

(4) A "Direct Rollover" is a payment by the Plan to the Eligible Retirement Plan specified by the Distributee.

Section 6.08. Cost of Living Adjustments to Retirees. A Participant who retired as of an Early Retirement Date, Normal Retirement Date or Late Retirement Date, who has attained age fifty-five (55) as of July 1 of the Calendar Year in which monthly benefits are increased (hereinafter the 'payment Calendar Year'), and who is in pay status as of the last day of the preceding Calendar Year shall be eligible for a cost-of-living adjustment, as provided in this Section. Such cost of living adjustment shall be applied until the Participant's death. Such cost of living adjustment shall not apply to any severance or disability benefits payable under Article VII or to any death benefits payable under Section 8.02. However, any death benefit payable under Section 8.01 after retirement shall be based on the monthly benefit payable to the Participant for the month immediately preceding his date of death.

The cost of living adjustment for a payment Calendar Year shall be a percentage increase in the eligible monthly retiree's benefit paid during the last month of the preceding Calendar Year. The percentage increase shall equal the percentage increase, if any, in the average of the Consumer Price Index (United States city average) prepared by the United States Department of Labor for the first three (3) months of the payment Calendar Year over the average for the same three (3) months of the preceding Calendar Year. However, the annual percentage increase shall not exceed two percent (2%).

The cost of living adjustment for a payment Calendar Year shall be effective in July of the payment Calendar Year through June of the next Calendar Year.

This Section shall be effective for each Calendar Year beginning on or after January 1, 2005, until the Plan is amended to delete such Section.

Notwithstanding the foregoing, the cost of living adjustment described in this Section shall not apply to the DROP Benefit Accumulation at anytime and shall not apply to the DROP Frozen Benefit from the Participant's Drop Entry Date to his retirement date.

Section 6.09. Notification of Address. Each person entitled to a benefit under the Plan shall file with the Committee, from time to time, in writing, his post office address and each change of post office address, and neither the Committee nor the Trustee shall be obliged to search for or ascertain the location of any such person, except as otherwise required by law.

ARTICLE VII

SEVERANCE AND DISABILITY BENEFITS

Section 7.01. Severance Benefits.

(a) Upon attainment of Normal Retirement Age, a Participant shall be one hundred percent (100%) vested even if he has not severed employment. In the event of severance of a Participant's employment with the Employer because of retirement, he shall be one hundred percent (100%) vested in the benefit earned as of his date of severance. In the event of severance of a Participant's employment for reasons of death or disability, any benefit payable from this Plan shall be governed by Sections 7.02 and 8.02, respectively. In the event of severance of a Participant's employment with the Employer for reasons other than death, retirement or disability, and after completion of at least five (5) years of Credited Service, he shall be entitled to receive either (1) or (2) below, at his option:

(1) A lump sum payment which shall consist of the Net Amount of Contributions as of the date of severance plus the amount transferred by the Participant (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service.

(2) A monthly benefit equal to the amount of benefit earned by the Participant as of his date of severance multiplied by the percentage set forth in the following table:

<u>Credited Service At Severance</u>	<u>Vested Percentage Of Earned Benefit</u>
Less than 5	0%
5	25%
6	30%
7	35%
8 or more	100%

A former Participant who elects the benefit under subsection (a)(2) must notify the Committee of his then current address when such individual attains his commencement date so that benefit payments may commence thereafter. Failure to so notify the Committee by the Participant's seventieth (70th) birthday shall cause the benefit described herein to be forfeited.

(b) A Participant whose employment with the Employer severs for reasons other than death, retirement or disability and who, as of his date of severance, has not completed at least five (5) years of Credited Service, shall be entitled to the payment as set forth in subsection (a)(1) above.

(c) If a Participant elects payment of the Net Amount of Contributions, as provided in subsection (a)(1), such payment shall be made as soon as practicable after the Participant's

severance from employment. If a Participant elects payment of the benefit provided in subsection (a)(2), then benefits shall commence on the Participant's Normal Retirement Date, unless the Participant elects otherwise pursuant to this subsection (c). A Participant who elects a monthly benefit as provided in subsection (a)(2) and who was credited with at least twenty (20) years of Credited Service may elect to receive a monthly benefit commencing on the first day of any month after he reaches Early Retirement Age equal to the amount of benefit earned by him as of his date of severance from employment reduced five-twelfths percent (5/12%) for each completed month by which the commencement date of such benefit precedes what would have been his Normal Retirement Date. Payments of such benefit shall continue thereafter until the first day of the month in which such former Participant dies. In lieu of a life annuity, a former Participant may elect to receive the Actuarial Equivalent of such benefit in accordance with any of the options provided in Section 6.04 at any time after he is eligible to commence such benefit and before such benefit actually commences.

(d) In the event that the employment of a Participant, otherwise eligible for the benefit described in subsection (a)(2) above, is severed due to said Participant's dishonesty or misconduct which relates to his employment with the Employer, the Committee, at any time prior to the applicability of Section 11.02, shall have the power to cause the Participant to forfeit the benefit for which he would otherwise be eligible. The Committee shall apply this power in a nondiscriminatory and uniform manner to all Participants in similar circumstances.

Section 7.02. Disability Benefits.

(a) If a Participant's employment with the Employer severs because of a medically determinable mental or physical disability which renders him unable to engage in any substantial gainful activity, and such condition is expected to result in death or to last for a continuous period of not less than twelve (12) months, and if such disability occurs before the Participant begins receiving any other benefit under this Plan, such Participant shall be entitled to receive an immediate monthly pension benefit in the amount of his benefit earned as set forth in Section 6.01 computed as of his date of severance from employment. Such pension shall be payable monthly but only so long as or until the aggregate amount of monthly payments equals the Participant's Net Amount of Contributions as of severance plus the amount transferred by the Participant (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service. As of the date such aggregate amount of monthly payments equals the Participant's Net Amount of Contributions and transferred amount, the benefits shall cease. Notwithstanding the foregoing, a Participant who is eligible for the disability benefit hereunder may elect to receive such benefit as a lump sum payment of his Net Amount of Contributions plus the amount transferred by the Participant (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service as of his date of severance from employment in lieu of the monthly benefit provided in this subsection (a).

The Committee in making any determination as to the disabled condition of a Participant shall rely on medical evidence as certified by a licensed physician. The Committee may also rely upon a determination by the Federal Social Security Administrator as to the Participant's eligibility for Federal Social Security disability benefits, but such determination of disability under Social

Security shall not be binding upon the Committee in making its determination as to the disabled condition of a Participant under this Plan. The Committee shall make its determination as to the disabled condition of a Participant in a nondiscriminatory manner.

(b) A Participant who is eligible for the benefit described in this Section 7.02 shall be reinstated in the vested interest in his severance benefit payable under Section 7.01 under the following circumstances:

- (1) disability benefits from the Tippecanoe County Police Benefit Plan cease; or
- (2) disability benefits from the Tippecanoe County Police Benefit Plan did not commence.

The severance benefit shall be deferred as provided in Section 7.01(c) and shall be reduced for benefits paid under Section 7.02(a) attributable to the amount transferred by the Participant (adjusted for interest) pursuant to Section 3.04 for the purchase of Credited Service but shall not be reduced for benefits paid under Section 7.02(a) attributable to the Participant's Net Amount of Contributions. Such a Participant shall be reinstated in his benefit under this Plan regardless of whether or not he returns to the active employment of the Employer. In determining the amount of such vested interest prior to the reduction described above, the Participant shall be treated like a Participant who severed employment under Section 7.01 for reasons other than disability, and his date of severance shall mean his last working day as an Employee without reference to any days or time for which he may receive credit or compensation, such as for vacation, severance pay, or for other authorized reasons.

(c) The disability benefit payable under this Section 7.02 is in addition to the disability benefit provided to any Participant under the Tippecanoe County Police Benefit Plan.

ARTICLE VIII

DEATH BENEFITS

Section 8.01. Death Benefits After Retirement. If a Participant dies after retirement benefits have commenced, the death benefit shall be in accordance with the provisions of the form of benefit paid under Article VI at the time of retirement. If at the time of the death of a Beneficiary receiving a benefit in accordance with Section 6.04 the aggregate payments to the Pensioner and the Beneficiary (including the DROP Frozen Benefit and the DROP Benefit Accumulation) do not equal or exceed (a) the Participant's Net Amount of Contributions plus (b) the amount transferred by the Participant (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service, then the difference between such aggregate and (a) the Net Amount of Contributions plus (b) the transfer amount for the purchase of Credited Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) shall be paid to such Beneficiary's estate in a lump sum.

Section 8.02. Death Benefits Before Retirement. In the event a Participant dies prior to the commencement of any benefit from this Plan, a death benefit shall be payable in accordance with subsections (a), (b), and (c) as follows:

(a) If an unmarried Participant or, if a married Participant who does not have a vested interest in the Plan dies while employed by the Employer or after severance from employment for any reason, but prior to the commencement of any benefit from this Plan, if he has not entered the DROP, his designated Beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to his Net Amount of Contributions at time of death plus the amount transferred by the Participant pursuant to Section 3.04 for the purchase of Credited Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral). If the Participant has entered the DROP, his designated Beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to the greater of (i) his DROP Benefit Accumulation or (ii) the Net Amount of Contributions at time of death plus the amount transferred by the Participant pursuant to Section 3.04 for the purchase of Credited Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral). If a married Participant dies who has a vested interest in the Plan, his designated Beneficiary shall be entitled to the same benefit described above, except he shall not be entitled to the amount transferred by the Participant pursuant to Section 3.04 for the purchase of Credited Service (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral).

(b) In addition to the lump sum equal to the greater of (i) his DROP Benefit Accumulation or (ii) the Net Amount of Contributions at time of death, if a married Participant who has a vested benefit in the Plan dies while employed by the Employer or after severance from employment, for any reason, but prior to the commencement of any benefit from this Plan, his surviving spouse shall be entitled to a monthly survivor benefit payable in accordance with this subsection (b) for the remaining lifetime of such surviving spouse. If the Participant had satisfied the requirements for Early Retirement at the date of his death, then such monthly survivor benefit shall commence as of the first day of the month following his date of death

unless the spouse elects a later commencement date. Such later commencement date may not be later than the Participant's Normal Retirement Date. However, if the Participant's death occurs after he has reached Normal Retirement Age, the benefit shall commence the first day of the month following his death. The amount of the death benefit shall be equal to the survivor annuity that would have been payable if the Participant had severed employment and immediately prior to his date of death had commenced receipt of his retirement benefits in the form of an Actuarially Equivalent one hundred percent (100%) joint and survivor annuity with adjusted level monthly payments to the Participant during his lifetime and continued monthly payments in the same amount for the lifetime of his surviving spouse.

If the Participant had not satisfied the requirements for Early Retirement under the Plan at the date of his death, the payment of benefits to the surviving spouse shall commence on the date specified by the spouse, provided the date is not earlier than the Participant's Early Retirement Date and is not later than the Participant's Normal Retirement Date. The amount of benefit is calculated assuming the Participant had (i) severed employment with the Employer on the earlier of the Participant's actual severance from employment or the date of the Participant's death, (ii) survived to the date of commencement of the death benefit elected by the surviving spouse, (iii) commenced receipt of his deferred vested severance benefit as of his Early Retirement Age or his Normal Retirement Age, depending on the commencement date elected by his surviving spouse, in the form of an Actuarial Equivalent one hundred percent (100%) joint and survivor annuity with adjusted level monthly payments to the Participant during his lifetime and continued monthly payments in the same amount for the lifetime of his surviving spouse, and (iv) died on the day after the commencement date elected by his surviving spouse.

(c) For a DROP Participant, the foregoing provisions of this Section shall apply to any death benefit payable for the DROP Frozen Benefit. The DROP Benefit Accumulation shall be paid to the Participant's surviving spouse in a lump sum. If there is no surviving spouse, the DROP Benefit Accumulation shall be paid in a lump sum that is divided equally among the Participant's surviving children. If there are no surviving children, the DROP Benefit Accumulation shall be paid in a lump sum that is divided equally between the Participant's parents. If there are no surviving parents, the DROP Benefit Accumulation shall be paid in a lump sum to the Participant's estate.

ARTICLE IX

ADMINISTRATION

Section 9.01. Committee. This Plan shall be administered by a Committee which shall be the Sheriff and the Merit Board as appointed by the Employer.

Section 9.02. Powers of the Committee. The Committee may adopt such rules governing its action, appoint such officers, and employ such agents, attorneys, actuaries, and clerical assistants as it may deem necessary. The Committee shall have the power to change from time to time all rules, regulations, and actuarial procedures and tables required in the administration of the Plan. The Committee shall have such powers as may be necessary to discharge its duties hereunder including, but not by way of limitations, the power to construe the Plan and Trust Agreement in its discretion regarding the eligibility for and amount of any benefits due to a Participant or Beneficiary. The Committee's construction thereof shall be final and conclusive if such construction is reasonable and made in good faith, and benefits under this Plan will be paid only if the Committee decides in its discretion that the applicant is entitled to them.

Section 9.03. Authorization to Trustee. The Employer shall authorize the Trustee to make the necessary payments to any Participant, insurance company or Beneficiary, and to pay the necessary expenses of the administration of the Plan.

Section 9.04. Qualified Domestic Relations Orders. This Plan, as a governmental plan, is not required to comply with Section 414(p) of the Internal Revenue Code and may not, under Indiana law except as provided in Section 10.04, assign or transfer a Participant's benefits to another person prior to actual payment. Therefore, this Plan is not subject to domestic relations orders. If the Committee receives a domestic relations order, it shall notify the Participant and alternate payee accordingly.

ARTICLE X

FUNDING THE PLAN

Section 10.01. Employer Contributions. The Employer intends to contribute to the Plan each year such amounts as may be required to operate the Plan on a sound actuarial basis including the expenses in connection with the operation and administration of the Plan. Contributions shall be made to the Trust Fund either by the Tippecanoe County Sheriff's Department through a general appropriation provided to the Department, a line item appropriation directly to the Trust Fund, or both. The minimum annual contribution by the Department must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the Trust Fund during the year.

Any forfeitures arising under this Plan must not be applied to increase the benefits that any Participant would otherwise receive under the terms of this Plan.

Section 10.02. Participant Contributions. Each Participant shall be required to contribute a monthly amount equal to four percent (4%) of one-twelfth (1/12) his Salary. Money so contributed shall be deducted from each pay check of the Participant and transferred by the Employer to the Trustee to become part of the Trust Fund as described herein. In the event of a Participant's separation from service with the Employer, for whatever reason, such Participant may elect to be paid a lump sum equal to his Net Amount of Contributions plus the amount transferred by the Participant (adjusted for interest at a rate that ensures the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service. In the event a Participant elects such lump sum payment, there shall be no further liability under the terms of this Plan for such Participant's service occurring prior to such date of separation from service.

Section 10.03. Trustee. The contributions shall be deposited with the Trustee to provide the benefits and to pay the expenses of the administration of the Plan. The Trustee shall have such powers and duties as stated in the Trust Agreement.

Section 10.04. Nondiversion and Exclusive Benefit.

(a) Prior to the satisfaction of all liabilities for expenses and benefits under the Plan except as provided in subsection (b), no part of the corpus or of the income of the Trust Fund shall be used for or diverted to any purpose not for the exclusive benefit of Participants, their Beneficiaries, and retired Participants and their Beneficiaries. The right to any interest in the Trust Fund, or any part of the corpus, or income, or assets thereof is limited for any Participant, his Beneficiary, or any other person to the extent expressly provided in the Plan.

(b) A former Participant, other than a former Sheriff, who is receiving a disability benefit pursuant to Section 7.02 or a Normal Retirement Benefit may authorize the Trustee to

pay a portion of his disability benefit or Normal Retirement Benefit to an insurance provider for payment of a premium on a policy of insurance for accident coverage, health coverage, or qualified long-term care coverage (as defined in Section 7702B(b) of the Internal Revenue Code). Such insurance policy may only benefit the Participant, his spouse, or his dependents as defined in Section 152 of the Internal Revenue Code. Payment of premiums under this subsection (b) is limited to insurance programs sponsored by the Employer. The Participant's distribution from this Plan shall be reduced by the amount of the premium, and the premium shall be paid directly to the provider of the accident or health plan or qualified long-term care insurance contract. This subsection (b) shall not apply to any former Participant who holds the office of Sheriff on or after July 1, 2007.

ARTICLE XI

AMENDMENT AND TERMINATION

Section 11.01. Amendment. The Employer reserves the right to amend this Plan, with the approval of the Merit Board and the county fiscal body. A retroactive amendment may not reduce or diminish any benefits to the extent protected by Indiana law.

Section 11.02. Suspension or Termination of the Plan. The Employer reserves the right to terminate this Plan at any time by appropriate action. As of the termination or partial termination of the Plan for whatever reason, the rights of all affected Participants to benefits accrued under the Plan to the date of such termination shall be nonforfeitable to the extent then funded.

The temporary suspension of Employer contributions to the Plan shall not act as a discontinuance of such contributions during such time as the following two conditions are met: (1) the benefits to be paid or made available under the Plan are not affected at any time by the suspension, and (2) the unfunded past service cost at any time (including any unfunded prior normal cost and unfunded interest on any unfunded cost) does not exceed the unfunded past service cost as of the date of establishment of the Plan, plus any additional past service or supplemental cost added by amendment.

If any suspension of Employer contributions to the Plan shall not be followed by the resumption thereof, the date of termination shall be deemed, for purposes of determining the rights of the Participants, to be the date when this suspension first became effective. As of such date of termination, all rights of the Participants under the Plan shall be nonforfeitable to the extent then funded.

Notwithstanding the foregoing provisions of this Section 11.02, in the event that the Employer shall fail to make the minimum contribution determined by the Actuary to prevent deterioration in the actuarial status of the Trust Fund for three (3) consecutive years, the Plan shall terminate and the Trust Fund shall terminate and be liquidated in accordance with the following Section 11.03.

Section 11.03. Effect of Termination. Upon termination of the Plan, all expenses in connection with the Trust shall be paid, and thereafter the assets of the Trust Fund shall be allocated in the following order of priorities:

- (a) To all pensioners an amount proportionate to but not in excess of that amount sufficient to continue their pension for the remainder of their lives.
- (b) To all Participants an amount equal to their Net Amount of Contributions as determined on the date of termination of the Plan plus the amount transferred by the Participant (adjusted for interest at a rate that ensures

the Plan remains actuarially cost neutral) pursuant to Section 3.04 for the purchase of Credited Service.

(c) The remaining funds, if any, to be distributed on a prorata basis to all Participants in proportion to the total Net Amount of Contributions for each Participant.

After the Trustee has received a determination letter from the Internal Revenue Service approving the allocations under this Section, the Committee shall determine the method in which the amount allocated to each party shall be paid from the Trust Fund.

ARTICLE XII

LIABILITIES

Section 12.01. Liabilities. Payment of benefits hereunder shall be made solely from the Trust Fund. The Employer, the Merit Board or the County Council shall not be liable for the payment of any benefits to a Participant, his designated Beneficiary, or any other person.

Neither the Employer nor any of its employees shall be liable for the payment of any benefit to a Participant or his designated Beneficiary or any other person, for the payment of any contributions to the Plan or Trust, or for any action taken or not taken by the Committee or agents appointed by the Committee in connection with the administration of this Plan.

ARTICLE XIII

GENERAL PROVISIONS

Section 13.01. Limitation of Rights and Obligations. Participation in the Plan shall not be construed as an agreement, consideration or inducement of employment or as affecting in any manner or to any extent whatsoever the rights or obligations of the Employer or any Employee to continue or sever the employment relationship at any time.

Section 13.02. Restriction Against Claims and Assignments. In accordance with the applicable state laws, none of the benefits or rights of any Participant or any Beneficiary hereunder shall be subject to the claim of any creditor of any such person nor subject to attachment or garnishment or any other legal process by any such creditor, nor shall any Participant or Beneficiary have the right to assign, encumber, pledge, transfer, or in any way anticipate any of his or her benefits or rights hereunder.

Section 13.03. Internal Revenue Service Approval. In the event that within a reasonable time after submission, the Internal Revenue Service shall fail or refuse to approve the restated Plan and Trust, the Employer may amend the Plan and Trust to the extent necessary to secure such approval, or may withdraw such request for approval. If the restated Plan and Trust do not receive approval by the Internal Revenue Service, this restated Plan shall be null and void, and the Plan and Trust shall continue to be administered and held in accordance with the provisions of the Plan and Trust in effect prior to the adoption of such restatement.

ARTICLE XIV

TOP-HEAVY RULES

Section 14.01. Top-Heavy Rules Not Applicable to Government Plans. The rules contained in Section 416 of the Internal Revenue Code regarding top-heavy rules are inapplicable to this Plan because it is maintained by a government entity and none of its Participants can ever be "key employees" within the meaning of Section 416 of the Internal Revenue Code.

IN WITNESS of its adoption of the foregoing Plan, the Employer has caused its name to be hereunto subscribed by its authorized officer on this 14th day of April, 2015, 2015.

TIPPECANOE COUNTY SHERIFF'S DEPARTMENT

By 

25th Approved and ratified at a meeting of the Tippecanoe County Sheriff's Merit Board on the day of March, 2015.

TIPPECANOE COUNTY SHERIFF'S MERIT BOARD

By 
Joseph T Bumbleburg

14th Approved and ratified at a meeting of the County Council of Tippecanoe County on the day of April, 2015.

COUNTY COUNCIL OF TIPPECANOE COUNTY

By 

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